App F IX 1

Previous References (194/)

File No 112 -41

Serial Nos 32, 33

Later References

Ml 114-41-28, 30

GENERAL AND REVENUE SECRETARIAT

Serial Nos 32, 33

Part B for Feb 42

SUBJECT

Levy of Education cess by the Shimoga Town Mty

To,

The D C Shimoga

7383/17 & 42

Issues certain instructions

Mes
1-6-42

4538/L

GOVERNMENT OF MYSORE

MI 112-41-32

OFFICE OF
the Deputy Commissioner,
Shimoga District,
Shimoga,
Date 5th February 1942

No M 3 Pl 476 C 2384/41-42
Encls 2

To
H V arayana Rao, Esq , B A , LL B ,
Secretary to Government of His Highness the
Maharaja of Mysore, Law Department, Bangalore

Sir

Subject - Education Cess- levy of - Shimoga Town Municipality

I have the honour to state that the Municipal Council, Shimoga, passed a resolution in their meeting held on 29/30-11-41 protesting against the levy of Education Cess and resolved that the tax, now imposed is excessive and that Govern ent be requested to waive the levy of Education Cess at least in the case of Shimoga Town Municipality, in view of its present financial condition A copy of the resolution of the Council is enclosed for kind perusal

2 The President, Town Municipal Council, Shimoga, was therefore informed that the Education Cess has to be levied from the current year, as per orders of Government

3 The Municipal Council, Shimoga have again resolved in their meeting held on 30-1-42 that their resolution may be sent to to Government A copy of this resolution is also enclosed for information

4 As per Government Order dated 16-10-1941 the levy of Education Cess is compulsory and I cannot plead for this Shimoga Municipality If approved, the Municipality will again be intimated that it is not possible to waive the levy of this cess, ordered by Government

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Shimoga District

A
Subject
The levy of Education Cess does not come within the purview of the Municipalities Acts and therefore the Municipal Councils cannot interfere with this levy As no action can be taken in the L S G Branch on this subject, this may be transferred to the Education Branch
for favour of approval of 'A' under the Full Stage Concent

Education Cess - Shimoga Town Mcty

General and Revenue Secretariat | File No | of 191 | [App F III—2

Serial No

3 The levy of Education cess in Mcties is made by Govt in accordance with the provisions of the Elementary Education Act of 1941 and is beyond the purview of the municipal councils which are only the collecting agencies, according to the executive orders of Govt. The DC Shimoga may be informed that the cess shall have to be collected, irrespective of any resolns that might be passed by the Shimoga Town Mcty. The Genl Secy may also be consulted

(Law Secy) for
7/2/42

4 For favour of remarks

(Gen Secy MC) Hm 11/2/42

5 The DC Shimoga may be informed as suggested at A above

(Gen Secy) 11/2/42

6 I agree -

(Law Secy with compts) 12/2

Hm 12/2

Dft ltr 12/2/42 Hm 12/2/42

SECY LAW DEPT 1210 7 3 32 GOVT OF MYSORE

GENERAL SECRETARY 12 FEB 19 4766

NOTE—Contn sheet

WD 04155—GPB—55,000— 3 10 41

Education Cess in the Shimoga Town Municipality -

GS 39 / 2

File No ___ of 1941

General and Revenue Secretariat

Serial No

Submits with a draft letter in connection with Cauvery Shimoga Dist -

Signature for Secretary

To

The Deputy Commissioner Shimoga Dist -

No L 7383 dated 17-2-42

Issues certain instructions

B

Appendix I G—1]

SUBJECT

5

Section HQ
File No 112—41
Serial No 33

Diary No of letter replied to

No K2383

To

The Dy Comr, Shimoga Dist

Sir, Education Cess — Levy of — Shimoga Town Hall

With refce to your letter no H3 SI 476 C 2384/41-42 dated 5-2-42 RC the resolution of the Shimoga Town Hall Cl in respect of the levy of Education Cess at the place, I am directed to state that the levy of the Education Cess is in accordance with the Elementary Education Act 1941 and is beyond the purview of the Municipal Council Act, 1933, and therefore the Govt Cl cannot interfere with the levy. I am to request you therefore to intimate

General and Revenue Secretariat

( )

the *193*

Date of issue 17 Feby '42

Signed by Mr G Ramachandra Rao

List of enclosures

2

Copied by

Examined by

any resolution that may be passed by the Shimoga Town Hall and that the Municipal President may be accordingly instructed to take further action in the matter

VD 0,21—GPB—30 000—1-8-37

the Municipal/Communal tax-
the cess in question has to-
be recovered collected as
ordered by Govt-

I have Etc-

For Secy to Govt
Law Dept-

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No 2783/RC II 41-33 *Dated Bangalore* 17th February 1942

FROM

Law Department

The Secretary to the Government of His Highness the Maharaja of Mysore

To The Deputy Commissioner,
Shimoga District,
Shimoga

Re Education Cess Levy of Shimoga Town Municipality

Sir,

With reference to your letter No M 3 B1 476 C 2384/41-42 regarding the resolution of the Shimoga Town Municipal Council in respect of the levy of Education Cess, I am directed to state that the levy of the Education Cess is in accordance with the provisions of the Elementary Education Act 1941 and is beyond the purview of the Municipal Council.

2 I am accordingly to advise that the Cess has to be collected irrespective of any resolution that might be passed by the Shimoga Town Municipal Council and that the Municipal President may be accordingly instructed to take further action in the matter.

I have the honour to be

Sir,

Your most obedient servant,

Secretary to Government
Law Department

SIK/3